

Doc. 300.1.2

Higher Education Institution's Response

Date: 11 July 2022

- **Higher Education Institution:**
American College

- **Town:** Nicosia

- **Programme of study
Name (Duration, ECTS, Cycle)**

In Greek:

Λειτουργός Λογιστηρίου (2 έτη, 120 ECTS, Δίπλωμα)

In English:

Accounting Officer (2 years, 120 ECTS, Diploma)

- **Language(s) of instruction:** English / Greek
- **Programme's status:** Currently Operating
- **Concentrations (if any):**

In Greek: Concentrations

In English: Concentrations



The present document has been prepared within the framework of the authority and competencies of the Cyprus Agency of Quality Assurance and Accreditation in Higher Education, according to the provisions of the “Quality Assurance and Accreditation of Higher Education and the Establishment and Operation of an Agency on Related Matters Laws” of 2015 to 2021 [L.136(I)/2015 – L.132(I)/2021].

A. Guidelines on content and structure of the report

- *The Higher Education Institution (HEI) based on the External Evaluation Committee's (EEC's) evaluation report (Doc.300.1.1 or 300.1.1/2 or 300.1.1/3 or 300.1.1/4) must justify whether actions have been taken in improving the quality of the programme of study in each assessment area.*
- *In particular, under each assessment area, the HEI must respond on, without changing the format of the report:*
 - *the findings, strengths, areas of improvement and recommendations of the EEC*
 - *the conclusions and final remarks noted by the EEC*
- *The HEI's response must follow below the EEC's comments, which must be copied from the external evaluation report (Doc.300.1.1 or 300.1.1/2 or 300.1.1/3 or 300.1.1/4).*
- *In case of annexes, those should be attached and sent on a separate document.*

We have studied the report of the External Evaluation Committee (EEC) consisted of Professor Dimitrios Kousenidis, Professor Hans van der Heijden, Professor Dionisis Philippas, and the student member Mr George Aristotelous regarding the educational evaluation-accreditation of the Accounting Officer Diploma carefully and thoroughly. We find that their report is objective and positive. Below we provide our response to all the recommendations for revisions/improvements noted in the EEC report. In addition, we refer to issues we felt they needed us to provide clarifications or further information. The revisions/improvements we made, have already been implemented and they are fully documented below and in the appendices provided.

1. Study programme and study programme's design and development

(ESG 1.1, 1.2, 1.7, 1.8, 1.9)

EEC – Areas of Improvement and Recommendations:

1. Although the programme has clear LO and outcomes, it is not made explicitly clear how these LO are mapped to the modules offered; thus, it would be useful to have these LO mapped against the modules currently on offer. This would make the structure of the programme better in many ways. To give an example, there are syllabi for some courses which disregard continuity of coverage, or sometimes do not connect to syllabi of other modules of the programme, e.g., financial mathematics content vs. Accounting I content, or/and English writing and Communication. The progression from one stage/term to the next and the interconnection among the modules is not clear. A clearer mapping as to how students progress through the programme (e.g. from the early introductory modules to the later more advanced ones) would be useful. A more compact structure followed by changes in syllabi over the semesters would make it possible to explicitly demonstrate that the programme meets its objectives. It may also make it possible to identify areas that knowledge development and skills practicing have not been developed sufficiently. In turn, the programme team can address them in future revisions of the program.
2. Similarly, with respect to the programme's objectives, it would be useful to see that the programme team establishes a programme level assessment strategy. Teaching staff did mention that there were no significant changes to syllabi and assessment the last 2 years. However, the EEC agrees that a good practice would be that the AC follows a more systematic approach towards recent developments and business world updates that would be beneficial to the programme and the student learning experience.
3. The EEC notes that a disproportionately large number of English modules are offered throughout the programme, coming with two main pitfalls: (i) they are joint courses with other programmes of study; (ii) they do not cover accounting and computerised accounting terminology (tailored to the programme's needs), instead they focus on learning the English language more generally. The EEC agrees that English language is important for accounting officers to deal with international financial reporting standards and international clients; however, this is only partially covered in the offered English modules. A suggestion would be to unlink/remove the ECTS earned by the English modules offered and replace them with more electives related to the core aim of the programme (i.e., accounting). These courses can give a competitive advantage to the programme and could include: principles of business, sustainability in accounting, ethics in accounting, environmental, social and governance reporting (ESG), and so on.
4. Although the module outline forms sufficiently touched on the areas covered by the modules, these often appeared to be rather generic. It would be useful to review the module outline forms (and likely the content of the modules) to ensure that they meet the necessary foundational

knowledge and skills required in each area and that they do not invest in covering aspects that are not as important or overlap other sections from other modules. While doing so, it would be useful to review reading lists and textbooks and update them with more recent ones, where possible.

5. Accounting practices and policies are continuously in development worldwide, and therefore a revision of the programme, its content and its policies, should be considered more frequently by the AC senior management and not every two years.
6. The EEC believes that the choice for the selected accounting and payroll software used in the accounting labs, should be reviewed. According to the EEC's understanding, the software could not be provided to the students during the pandemic at home for practice and coursework (i.e. using a cloud licence) and could only be used on-premise. Only recently a technical solution for this issue has been offered.
7. The EEC believes that the programme should provide additional computer skills in relation to accounting using a variety of different tools, from advanced Excel features to even more sophisticated software in the area of data science and data visualisation.

American College's Response:

1. As suggested by the EEC, program the program's learning outcomes have been mapped against the courses of the curriculum (Annex 1). This resulted in revising the Learning Outcomes and syllabi of a number of courses of the program, hence to achieve continuity of coverage and also to avoid any overlaps between courses. More specifically:
 - the content of MTH105 Financial Mathematics (Annex 2) has been revised to attain interconnection to ACC112 Accounting I;
 - all English Language courses of the program have been revised so that learning outcomes are linked to the Common European Framework of Reference for Language Teaching (CEFR). In particular, the learning outcomes of ENG101 English Communication course and ENG102 English Writing course correspond to CEFR Level B2, and ENG201 Advanced English course and ENG205 Advanced English Communication course correspond to CEFR Level C1/C2. The revised syllabuses are found in Annexes 3 to 6;
 - in terms of student progression from one stage to the next, this is accomplished when taking introductory courses first, and then moving to more advanced courses; students have the opportunity to choose among a number of courses in the curriculum, assuming any prerequisites are met. The table below presents the course distribution per semester (students normally take 30 ECTS per semester):

Semester A	Semester B
ACC112 Accounting I (12)	ACC203 Accounting II (12)
MGT102 Introduction to Business (6)	CSC124 Computer Applications (6)
ENG101 English Communication (6)	ENG102 English Writing (6)
LAW102 Company and Labor Law (6)	MTH105 Financial Mathematics (6)
Semester C	Semester D
ACC204 Computerized Book-keeping (12)	ACC214 Book-keeping Applications (12)
ACC206 Taxation (6)	ACC210 Taxation II (6)
CSC125 Spreadsheets (6)	CSC226 Advanced Spreadsheets (6)
ENG201 Advanced English (6)	ENG205 Advanced English Communication (6)

- the learning outcomes, course description and content of ACC112 Accounting I (Annex 7), ACC203 Accounting II (Annex 8) and ACC207 Accounting III (Annex 9) have been revised so to avoid any overlap and ensure interconnection and continuity of coverage; and
 - the addition of MAJ101 Internship (Annex 10, Annexes 17-20) strengthens practical training and skills practicing (more about Internship in section 2 of the report).
2. The Quality Assurance Committee reviews and evaluates programs of study every 2 years (Annex 11- Quality Assurance). However, based on the EEC suggestions to follow a more systematic approach towards recent developments affecting the program of study, we have prepared a “Course Revision Form” and a “New Course Proposal Form” to provide faculty members the opportunity to suggest revisions and course changes, development of new courses and also requesting time allowance for researching and preparing the course changes or the development of new courses, if needed, without awaiting for the Quality Assurance program evaluation. Both forms must be submitted to the Department Head or to the Director of Academic Affairs (if proposals are submitted by the department heads). The forms are found in Annex 12 – Course Revision Form, and Annex 13 – New Course Proposal Form. The development of the two forms has already been communicated to all current faculty members, and they have been added to the biannual orientation seminar for new faculty members.
 3. All English language courses offered in the program are important for students and eventually accounting officers to deal with international financial reporting standards and international clients. However, as suggested by the EEC, the English language teaching component of the program has been revised as to cover accounting terminology; the last three weeks of all English Language courses deal solely with accounting and computerised accounting terminology taught in separate classes and are not joint with other programs of study (Annexes 3-6). Further, the English language courses and the learning outcomes are linked to the Common European Framework of Reference for Language Teaching. Additionally, MGT102 Introduction to Business (Annex 14) has been added to the program’s curriculum (Annex 15 – Revised Curriculum) to enrich the program’s content and competitiveness and provide more opportunities to students for gaining knowledge and skills tailored to their individual interests, capabilities and objectives.
 4. ENG101 English Communication, ENG102 English Writing, ENG201 Advanced English, ENG205 Advanced English Communication, ACC112 Accounting I, ACC203 Accounting II, ACC207 Accounting III, and MTH105 Financial Mathematics have been revised to meet European Standards (CERF) (applies only for English language courses) and the necessary foundational knowledge and skills required in each area, whereas at the same time avoiding any overlap and ensure interconnection. Furthermore, all textbooks and further reading listed on the syllabi are the latest editions as disclosed by the book publishers.
 5. Although the Quality Assurance committee reviews programs of study every two years (Annex 11), to allow more frequent revisions of the programs, we are offering the opportunity to faculty to suggest revisions and improvements whenever they believe it is necessary by submitting the Course Revision Form (Annex 12) or the New Course Proposal Form (Annex 13).
 6. The computerized accounting and payroll software taught are some of the most popular software programs used by Accounting Officers in Cyprus. We therefore believe that the selected accounting and payroll software programs are a very good choice. Both the accounting and payroll software are flexible and very rich in functionalities which can be adjusted and customised for any type of organization, with efficient and automated process. Also, as already mentioned



during the EEC visit, students are provided with a remote access to the software through a virtual private network (VPN).

7. Following EEC suggestion to provide additional computer skills in the program using a variety of different tools, such as advanced Excel features, CSC226 Advanced Spreadsheets (Annex 16) has been added to the program's curriculum (Annex 15 – Revised Curriculum) as a free elective course.

2. Student – centred learning, teaching and assessment (ESG 1.3)

EEC - Findings:

However, the students raised two main issues to be considered by the AC in the future: (i) the IT courses, labs, software provided for practice, and training through this programme should be upgraded, re-evaluated and reformed; (ii) the English courses which form a disproportionately large part of the programme.

American College's Response:

We believe that our current infrastructure and facilities meet the needs of both students and faculty. However, constantly improving and upgrading all infrastructure (including ICT), library and online learning resources has been a standard practice at American College. In particular, for the program under evaluation, we are providing students with a remote access to the software used in the program through a virtual private network (VPN), we have installed the software to other laboratories for students to practice outside lecture hours, we have added MAJ101 Internship (Annex 10, Annexes 17-20) to strengthen practical training, and revised the English language courses as to cover accounting terminology and enhance their linkage to the current program of study. We will though continue strengthening our facilities and other forms of infrastructure in the light of faculty, student and educational environment changing needs.

EEC – Areas of Improvement and Recommendations:

The programme should benefit by taking into account the continuous development in accounting education and the professional market, in terms of computational practices in accounting, modules orientated towards business, sustainability and ethics and, most important to provide a variety of practical toolboxes both remotely and in campus, in order to enhance students' ability to work and practice on relevant issues and coursework.

The EEC suggests considering increasing where possible the level of practical training with business sector, small companies or relevant stakeholders in Cyprus. Since the connection of AC with the local society and business sector is strong, along with the societal issues relevant to such actors, this can lead to new sources of funding and internships where students can work or have an internship on higher level with the companies or organizations in the specialties of the students.

American College's Response:

In respect to the continuous developments in accounting education and the professional market and taking into consideration the EEC suggestions, we have enriched the program's curriculum by adding courses such as CSC226 Advanced Spreadsheets (Annex 16) aiming at providing additional computer skills, MGT102 Introduction to Business (Annex 14), MAJ101 Internship (Annex 10, Annexes 17-20) to strengthen practical training, and revised the English language courses as to cover accounting terminology and enhance their linkage to the current program of study. Moreover, we are providing students with a remote access to the software used in the program through a virtual private network (VPN), and in addition we have installed the software to other laboratories for students to practice outside lecture hours.



To increase when possible the level of practical training with the business sector, small companies or relevant stakeholders in Cyprus, we have added “MAJ101 Internship” in the program’s curriculum. “MAJ101 Internship” is an internship course that concerns the industry placement of American College students so to gain first-hand experience in a real working environment. In Annex 10 we enclose the module’s Syllabus entitled “MAJ101 Internship” together with all necessary documents describing the methodology, eligibility criteria and procedure for organized internships and related forms (Annexes 17-20).

3. Teaching staff (ESG 1.5)

EEC – Areas of Improvement and Recommendations:

There is a good fit between the faculty team's qualifications and expertise with the course units they deliver. However, the EEC believes that there should be a clearer activity menu that leads to course development and programme's development. This would also lead to a more intensive course development by the teaching staff as well as enrich case studies and better structure the syllabi and modules (avoiding overlaps). The programme should make an effort to draw upon staff suggestions on course development and vice versa. However, participation does not seem to be clear and sufficient. Neither is it entirely clear how this is reflected on staff workload.

It is not entirely clear how staff assessment and outcome deliverables are actioned. The substance of staff assessments is not entirely clear in terms of the action taken, to further contribute as an overall assessment of the whole programme. Moreover, it is not made explicit how improvements are implemented.

American College's Response:

In reference to course and program development, a standard process at the College is for program coordinators to submit reports to the Quality Assurance Committee or the Academic Committee with suggestions for improvement and/or revisions for a program as a whole or for the courses part of the program's curriculum. These suggestions might refer to major changes (e.g. discontinuing a program) or minor changes (e.g. replacing the main textbook or syllabus revision). However, based on the EEC suggestions, to assist faculty members and ease the process of suggesting course changes and/or development of new courses, we have prepared a "Course Revision Form" (Annex 12) and a "New Course Proposal Form" (Annex 13). Both forms must be submitted to the Department Head or to the Director of Academic Affairs (if proposals are submitted by the department heads) at any given time a faculty member believes a change is necessary. Further, to support faculty in regards to staff workload, time allowance can be given upon request (Section 3 of the Course Revision Form and Section 2 of the New Course Proposal Form) for researching and preparing the approved course changes or the approved development of new courses. The development of the two forms has already been communicated to all existing faculty members, and they have been added to the biannual orientation seminar for new faculty members.

Staff assessment takes a holistic integrated approach. The Director of Academic Affairs conducts biannual evaluations, which include classroom observations, assessment of the course coverage, assessment of the final examination papers, of the course outlines prepared by the faculty members as well as assessment of the faculty portfolio. The assessment of the course outlines and the faculty portfolios monitors also the synergy between teaching and research and the level at which this synergy is accomplished. Furthermore, students are also engaged in the appraisal process every semester. Students evaluate Faculty members, Courses, the College Facilities (Library, Online Library, Librarian, Laboratories, Classrooms, Cafeterias) and the College Services (services offered by the Welfare Officer, Reception Officers and Administrators, and Academic Advisors). The evaluation forms for the above are found in Annexes 21-25. The results of the data gathered from all evaluations are used in order to improve various areas such as infrastructure and facilities, services offered to students, teaching methods, faculty promotion, course material, courses offered and generally improving the program's curriculum. A few examples of actions taken and implemented deriving from the outcomes of the above evaluations were:

- we have recently (Spring 2021) replaced all 22 personal computers in R401 Computer Laboratory including up to date software that covers students' needs;
- we have enriched our cooking laboratories (Fall 2021 semester) with a number of cooking equipment. Specifically, we got a Combi oven, a Sous Vite slow-cooker, a Vacuum machine, a Multi-Mixer, an Ice cream maker and a Proofer for making bread and baking. Culinary arts students have enjoyed using this new equipment, which will broaden their experience in culinary arts;
- it is a normal practice to upgrade the editions of the textbooks used; recently though, upon instructors' suggestions we have replaced the main books of (Fall 2021 and Spring 2022) SEC106 Office Administration I, MGT302 Organizational Behavior, HOT402 Managing Quality Hospitality Services and MGT607 Strategic Management as instructors suggested that the new textbooks are more reader friendly and include present-day industry examples; and
- we have extended the opening hours of one of our cafeterias to accommodate the needs of students who attend evening classes.



4. Student admission, progression, recognition and certification (ESG 1.4)

5. Learning resources and student support (ESG 1.6)

EEC – Areas of Improvement and Recommendations:

That said, and in the spirit of further improvement, the College should consider upgrade the remote systems for students, the relevant software for this programme, cloud-based access, and may also join additional Cyprus/world-wide networks of university libraries to secure access to additional material.

American College's Response:

We strongly trust that our infrastructure, library and facilities currently meet the needs of our students. The Software programs used in the program have been installed in additional laboratories for students to practice at their convenience, students are granted with a remote access to the software through a virtual private network (VPN), and personal storage is provided to students through the College's LMS so they can store personal files and can quickly and easily access these from both the College facilities and remotely. Furthermore, students are provided with a 24/7 access to our online library (ProQuest) with access to more than 6,500 scholarly journals (nearly 3,000 in the area of Business), 700 trade journals, magazines, reports, and other sources (<https://www.proquest.com>). The accounting and payroll software used in the program, are considered to be first-rate software widely used in Cyprus, adjusted and customised for any type of organization, specially designed for Cypriot Legislation. We will though continue strengthening our facilities, library and infrastructure (including ICT) in the light of faculty, student and educational environment changing needs.



6. Additional for doctoral programmes (ALL ESG)

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7. Eligibility (Joint programme) (ALL ESG)

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B. Conclusions and final remarks

EEC:

We also recommend AC to promote the programme to the local market, and if possible, both to professionals and graduates; therefore, the AC should probably enhance the marketing campaign with regards to this programme.

American College's Response:

To increase the intake of students in the program, we are participating in international educational fairs, we are engaging alumni as student ambassadors to communicate to friends and contacts and promote the College, we use social media such as facebook, linkedin, and youtube, to communicate news and information, and we use agents abroad to help with the recruitment of students and assistance in filling all necessary documents and applications. Further to the above strategic actions, to increase the intake of Cypriot students, we are implementing the following:

- participation in educational fairs in Cyprus;
- holding contests to offer scholarships through partner organizations;
- visits to high schools to present our programs of study;
- open days to high schools;
- advertisements in TV and Radio;
- Billboards;
- offer of free consultation and completion of an Employment Orientation Test;
- use social media such as facebook, linkedin, and youtube, to communicate news and information (e.g. <https://www.youtube.com/watch?v=uvayRrBynHQ&t=23s>);
- engage alumni as student ambassadors to communicate to friends and contacts and promote the College; and
- send out promotional material and organize presentations to auditing firms and accounting offices.

As a conclusion, we want to state that we took into account all EEC's comments for revisions/improvements and we have implemented all necessary revisions/improvements. Once again we would like to thank the members of the External Evaluation Committee for their very positive report.



C. Higher Education Institution academic representatives

<i>Name</i>	<i>Position</i>	<i>Signature</i>
Dr. Charalambos Louca	Program Coordinator	
Click to enter Name	Click to enter Position	
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